2006

THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2006

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THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Treasurer)

Revenue Legislation Amendment Bill 2006

A Bill for

An Act to amend the *Duties Act 1999*, the *Payroll Tax Act 1987* and the *Taxation Administration Act 1999*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

J2005-1059

Section 1

1 Part 1 Preliminary

2	1	Name of Act
3		This Act is the Revenue Legislation Amendment Act 2006.
4	2	Commencement
5		This Act commences on the day after its notification day.
6 7		<i>Note</i> The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

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1 Part 2 Duties Act 1999

2	3		Legislation amended—pt 2
3			This part amends the Duties Act 1999.
4 5	4		Change in trustees New section 54 (4)
6			insert
7		(4)	Duty of \$20 is also chargeable in relation to a transfer of dutiable
8			property to a person as a consequence of the retirement of a trustee
9			or the appointment of a new trustee for a self managed
10			superannuation fund within the meaning of the Superannuation

11 *Industry (Supervision) Act 1993* (Cwlth).

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Part 3 Payroll Tax Act 1987

Section 5

Part 3 Payroll Tax Act 1987

2	5		Legislation amended—pt 3
3			This part amends the Payroll Tax Act 1987.
4 5	6		Wages to which this Act applies New section 2D (4)
6			insert
7 8		(4)	If an employer gives an instruction to credit an account at a place in payment of wages, the wages are taken to have been paid—
9			(a) at the place; and
10 11			(b) when the account is credited in accordance with the instructions.

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Part 4 Taxation Administration Act 1999

2 7 Legislation amended—pt 4	
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This part amends the *Taxation Administration Act 1999*.

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X	Section 99	
U U		

substitute

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99 Restrictions on disclosures to courts and tribunals

- (1) A person who is or has been a tax officer is not required to divulge protected information to a court, or produce a protected document or a document containing protected information to a court, unless its disclosure or production is necessary for the purpose of the administration or execution of a tax law.
- 12 (2) In this section:
- *court* includes a tribunal, authority or person having power to
 require the production of documents or the answering of questions.
- 15 *divulge* includes communicate.
- 16 *produce* includes allow access to.
- *protected document* means a document obtained or created in the
 administration or execution of a tax law.
- *protected information* means information obtained in the
 administration or execution of a tax law.

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Endnotes

1	Presentation speech	
	Presentation speech made in the Legislative Assembly on	2006.
2	Notification Notified under the Legislation Act on	2006.
3	Republications of amended laws	ation act gov au
	For the latest republication of amended laws, see www.legisl	ation.act.gov.au.

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